eMARS
Grants
Frequently Asked Questions

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Version/Issue Date	***Brief Summary of Changes From Prior Version***
v.4 / 7/1/2006	Additions: • Last Draw for Fiscal Year 2006 (entire section) (page 5) • What fields may be changed in the various reference data tables? (page 6) • How do you decide whether to choose Program Period or Funding Line on the Federal Appropriation Setup of the Major Program table? (page 6) • How does the approval process work when generated Receivable and Cash Receipt documents contain accounting lines for multiple departments? (page 17) • Who has the authority to apply overrides to accounting documents? (page 17) • If a Program is "Inactive," can an override still be applied? (page 17) Changes: • How can I use the Funding Identification fields for draw calculations and reporting purposes? (removed reference to MPS forms) (page 12) • How should I budget Overflow lines? (removed reference to testing options) (page 13) • CMIA SETUP (CMIA) TABLE (added FY 2007 table data) (page 13) • Contact Information (removed obsolete phone numbers) (page 19) Deletions (obsolete information): • Fiscal 2006 Year-End Cash Balances in MARS (entire section) • MPS Database (entire section)

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1 – Last Draw for Fiscal Year 2006

What will happen when Project Billing runs for the last time in MARS on 7/7?

The generated JVMs will be processed; the generated REs and C1s will not be processed (but will remain on SUSF). This affects your grants in the following two ways:

- You will manually create eMARS Cash Receipt documents to record reimbursements of fiscal 2006 activity. These documents should effect the inter-agency revenue distribution that project billing normally takes care of.
- You will report eMARS fiscal 2007 revenue resulting from MARS fiscal 2006 activity as a Receivable in your fiscal 2006 CAFR closing package.

Since the Receivable and Cash Receipt documents produced by the July 7 Project Billing will not be processed, what do we need to do to successfully process manually created documents to record these reimbursements in eMARS?

The Cash Receipt is the only document you will need to create to record a “manual drawdown.” If your grant automatically splits typical accounting transactions across funds, you will have to create a special setup. This setup will include a separate Program that is tied to a Funding Profile to direct accounting entries one-hundred percent to the Federal Fund. If you fail to create this setup, your federal reimbursement will be distributed to the same funds as are your reimbursable expenditures.

The Final MARS Project Billing report is intended to help you create your documents. The MARS documents on SUSF can also be reviewed as a guide for the eMARS CR line amounts. There is also a report in the ProjCash3 database named **Rpt14_Last_MARS_Billing** that may be helpful in creating these documents. Note that on all of these, the MARS Chart of Accounts elements will have to be changed to the new eMARS elements using the CoA and Cost Accounting crosswalks.

The Cash Receipts documents should be structured just as in MARS: the primary recipient department creates a Cash Receipt document for each drawdown to include lines for all sub-recipient department activity. As in MARS, for CRs with lines for multiple departments, approvals in eMARS will have to be applied by the accountants in the Division of Statewide Accounting Services.

2 – eMARS Tables

GENERAL INFORMATION

What fields may be changed in the various reference data tables?

Except for the fields that comprise the tables' keys, the contents of any field may be changed. When you click on the "Save" link after changing data in a record, be sure to observe the top of your screen. If you tried to change data in a key field, you will receive an error message.

One exception to this is the inference dates on the Program Period (PPC) table. Once more than one Program Period is entered for a Major Program, you generally cannot change those dates without incurring errors.

MAJOR PROGRAM (MJPRG)

Is Drawdown Group required?

One change from the original instructions is that Drawdown Group is only required for Major Programs where documents (REs/CRs) will be generated. If you record all of your draws manually instead of using the automated reimbursement process, you do not have to establish a Drawdown Group.

How do you decide whether to choose Program Period or Funding Line on the Federal Appropriation Setup of the Major Program table?

The main determinate of the choice you make here is whether you use the Program Period table or some combination of Major Program, Program, and Funding Profile to distinguish multiple grant awards for the recurring grants. If the only thing you do to set up a new grant award is set up a new Program Period Code, then you would choose accordingly on the Major Program table. If you cannot use Program Period in this manner, then you will probably want to choose Funding Line.

If I am a primary recipient, what codes must I provide to sub-recipients?

If documents will be generated for your grant, you must provide Drawdown Group (to group your Major Program with your sub-recipient's for draw calculations) and Letter of Credit (for Negative Draw Prevention). You will also likely want to provide CFDA # (to meet Statewide Accounting Services requirements) and Major Program Class (to group Major Programs for reporting purposes).

If I am a sub-recipient, what codes from the primary recipient must I use?

Actually, it is suggested that sub-recipients use all the same codes (Major Program, Program, Program Period, Funding Profile, etc.) as the primary recipient – even though at this stage it is not a requirement. As we get deeper into addressing reporting needs with agencies, the primary recipients may be communicating additional requirements for shared codes to sub-recipients.

When would I want to set up more than one Major Program for my grant?

Some Departments that have overlapping Program Periods (e.g., for multi-year grants) have decided to use Program Period Inference functionality in eMARS. If your

Department is one of these, you will want to have separate Major Programs for each Program Period. (More in the Program Period section.)

PROGRAM (PROG)

Can I use the effective dates?

Some agencies have decided that they do want complete control over payments recorded against grants. If you enter effective dates for your Programs, be aware that when the Effective To date is passed, all transactions will reject with non-overrideable errors.

Can I enter any dates in Billing Agreement Date?

There was previously a restriction on the earliest date that could be entered into eMARS, but that was lifted due to a Fixed Assets requirement. It is now possible to enter any dates after 1900.

PROGRAM PERIOD (PPC)

Will users enter Program Period on payment documents?

In earlier training, it was taught that Program Period will be required on accounting documents. For Departments where this is not feasible for one reason or another, there are alternatives by which Program Period may be inferred. Any decisions regarding use of inferences affect the setup of accounting templates and potentially the Payroll interface, so please communicate with your AIL and ALM if you decide to use this functionality.

Can I choose any Program Period code?

If you are a primary recipient, you may choose your code, though it is strongly recommended that you use a two-digit code to represent the period. In other words, for federal fiscal year 2006, use Program Period = 06. If you are a sub-recipient, it is recommended that you use the same Program Period code as the primary recipient.

What if my Program Periods overlap?

Within a Major Program, the inference dates entered for your Program Periods cannot overlap. However, some agencies have grants where the grant periods overlap, such as a grant that is issued each year with a grant period of three years, or a grant that is issued each year but often is extended into the next year. Here are some alternatives for handling these situations (be sure to communicate with your AIL/ALM because the option chosen must be compatible with your department's Payroll interface):

- **Establish separate Major Programs for the different grant periods.** Some agencies have chosen this route so that they can use Program Period Inferences.
- **Set up inference dates that do not overlap, even though they don't accurately reflect the grant period.** Inference dates differ from effective dates – you can use a Program Period code after the Inf To date has passed. So for example, for GRANT06 that has one grant period running 10/1/2006 – 9/30/2009 and a second grant period running 10/1/2007 – 9/30/2010, the Program Periods **"06"** and **"07"**are established using the Federal Fiscal Year dates (10/1/2006-9/30/2007 and 10/1/2007-9/30/2008, respectively) and no inference is done. Users are required to specify the correct Program Period on accounting transactions.
- **Set up a single Program Period = "NA" and identify the grant period as part of the Program code.** This is much the way grant periods were handled in MARS. Establish the Program Period with an Inf To date that is far in the future, and users code "NA" on every accounting transaction.

Can I enter any dates in Inf Start Date and Inf End Date?

There was previously a restriction on the earliest date that could be entered into eMARS, but that was lifted due to a Fixed Assets requirement. It is now possible to enter any dates after 1900.

Keep in mind, though, that Program Periods must be adjacent. In other words, the Inf Start Date on a later Program Period must be one day later than the Inf End Date of the earlier Program Period. Also it is difficult to change these dates, so be careful!

What is Reclass Exclusion, and should it be checked?

Reclass Exclusion is not used in eMARS, so it doesn't matter whether or not it is checked.

FUNDING PROFILE (PFRFLST)

What does a Funding Profile look like, conceptually?

eMARS Funding Profiles are similar to MARS PZ documents in that they are used to establish funding for a grant, but Funding Profiles are table-driven structures. Funding Profiles are defined within Major Program, and can be later tied to Programs when establishing budgets and inferences.

Each Funding Profile may include several priorities. Within each priority, the split of costs across Funds is specified. Priority 99 is called the "overflow priority" and is reserved for overflow funds (state funds).

For example, suppose you have a Medical Care grant for which the federal agency reimburses 75% of the first $10,000, and then reimburses 100% of up to $50,000 more. In eMARS, the Funding Profile (and budget amounts) for this grant would be as follows:

Major Program **MEDMPS**; Funding Profile **75F25S**:
  Funding Priority **10**
    Funding Line **1**: Federal 75% ($7,500)
    Funding Line **2**: State 25% ($2,500)
  Funding Priority **20**
    Funding Line **1**: Federal 100% ($50,000)
  Funding Priority **99** (Overflow)
    Funding Line **1**: State 100% ($100,000,000)

Although split percentages are identified on the Funding Profile, budget amounts are not.

FUNDING PRIORITY (PFRFLST)

Is Overflow (Priority 99) the same as the 100 % state Ineligible line on a MARS PZ?

Overflow is somewhat different from the Ineligible line in MARS. The Ineligible line was for costs that carried an Object or Activity code set up as “ineligible for Federal reimbursement”. To our knowledge, only Transportation Cabinet has costs hitting Ineligible lines in MARS, so only they are setting up eMARS Ineligible Funding Profiles.

Overflow represents funding that you establish to capture costs recorded after authorized grant funding is exhausted. For many of our grants, the grant accountants do not want transactions (particularly payroll) to reject just because the funding has run out. Several of them will continue to capture costs and will either report them as “overmatch” or will request additional funding to reimburse those costs at a later date (and once it is received they will JV the costs for reimbursement).

It is up to each agency to decide whether or not to establish overflow priorities, though it has been generally recommended. Just be aware of the following repercussions if you decide not to establish overflow priorities:

- If only the grant award amount is set up the system may allow a payment document to process but the corresponding check (AD/EFT) will not process because there are no funds.
- Many Journal Voucher (JV) documents that record payroll and labor distributions will have a high volume of errors that cannot be overridden.

Should the Overflow flag be checked on the Overflow Priority (Priority 99)?

No. If you check the Overflow flag, you will not be able to process Cost Accounting Journal Voucher (JVC) documents for that Priority. It is not a problem if you accidentally check this flag, because it is easy to change this setting at any time.

What is Overflow Exclusion and should it be checked on Overflow lines?

Overflow exclusion is not used in eMARS, so it doesn’t matter whether or not it is checked.

FUNDING LINE (PFRFLST)

Under Reimbursement Options, what is the Unit field for?

That Unit field is only used to validate the code entered in Billing Profile – it is not used beyond that, but must still be a valid Unit for your Department. If you have been instructed to use "ALL" in this field, please change your entry to any valid Unit code.

What Customer code should I be using?

Customer codes are minimized in eMARS. Use the following table to help determine which Customer code to use, and how to set the other flags to correspond:

State/Federal	MARS Setup (Billing Cycle)	eMARS Setup on Funding Line
Federal	Manual entry of draw documents (or grants where funds are received in advance)	Customer = "FEDMANDRAW" Reimb. Output Type = "None" Reimb. Frequency = "None" CMIA Method = "None"
Federal	Composite Clearance (non-CMIA-eligible grants)	Customer = "FEDNONE" Reimb. Output Type = "Generate REs/CRs" Reimb. Frequency = "Daily" CMIA Method = "None"
Federal	Zero Balance (CMIA-eligible)	Customer = "FEDZBA" Reimb. Output Type = "None" Reimb. Frequency = "None" CMIA Method = "None"
Federal	Composite Clearance (CMIA-eligible grants)	Customer = "FEDCMIA" ("FEDFHWA" for Federal Highway projects) Reimb. Output Type = "Generate REs/CRs" Reimb. Frequency = "Daily" CMIA Method = "Average Clearance" (Enter CMIA Setup record.)
State	Weekly (all grants)	Customer = "STATE" Reimb. Output Type = "None" Reimb. Frequency = "None" CMIA Method = "None"

What if I used the wrong Customer code on my Funding Line?

You cannot change the Customer code on a Funding Line once it has been saved. Statewide Accounting Services will have to delete this Funding Line for you so that you can enter it again. Note, however, that other setup (such as the grant budget or FPI4) will not have to be corrected if Customer is the only field that was entered incorrectly.

What if the federal funds for my grant are provided in advance?

If you want costs to split automatically using Front End Split, set up your Funding Profile as shown earlier using the Customer code (and flag settings) for manual draws on your Federal line. Users will code Program on their payment document and the cost will be split according to the Funding Profile.

If users will split costs manually when they process payment documents, set up separate Programs for the Federal and State share, with a 100% Federal Funding Profile for the Federal Program (using the Customer and flag settings for manual draws) and a 100% State Funding Profile for the State Program.

How many decimal places can be entered for the split percentages?

Two. 74.555% will be stored as 74.56%.

How is the Unit field under Reimbursement Options different from the Unit fields that are down in the Revenue and Expense sections?

Unit under Reimbursement Options was described earlier. If you enter a Unit in the Revenue field, that is the code that will appear on all lines of generated Revenue documents. If you enter a Unit in the Expense field, that code will override any Unit coded by users on payment documents.

For Revenue, if I just enter Fund and Revenue codes, are those the only elements that will appear on the RE & CR documents?

No, elements not specified here will carry through from payment documents to revenue documents.

When would I want to enter codes in the Revenue fields?

These fields should only be entered for Funding Lines where RE/CR documents will be generated. You may enter other codes to reduce the size of the generated documents. For example, suppose the following activity against a grant is to be reimbursed:

Payroll	**$40**	Function: AA00	Sub-Function: PAYR
Equipment	**$20**	Function: AA00	Sub-Function: EQPT
Utilities	**$20**	Function: AA00	Sub-Function: UTIL
Total Draw	**$80**		

Fund and Revenue codes are required on Federal Funding Lines, but if no other codes are entered, Function and Sub-Function will be picked up from these three transactions. Therefore, three lines will appear on the generated RE/CR documents will be as follows:

$40	**Function: AA00**	**Sub-Function: PAYR**
$20	**Function: AA00**	**Sub-Function: EQPT**
$20	**Function: AA00**	**Sub-Function: UTIL**

If, however, Function AA00 and Sub-Function REIM are specified in the Revenue fields on the Federal Funding Line, the generated RE/CR documents will include only a summary line as follows:

$80	**Function: AA00**	**Sub-Function: REIM**

When detail is not required, the size of the generated RE/CR documents can be significantly reduced by entering additional Revenue fields.

For Expense fields, do I enter accounting elements that are always associated with the Major Program?

Yes. Any Expense elements you enter will override what the user enters on the accounting lines of a payment document. Posting lines on the document will show the accounting elements from the Funding Lines, regardless of what the user enters on the document's Accounting lines.

Will coding Function on the Funding Line replace the MARS controls on the PAPR table?

Any codes you include in Expense fields on your Funding Lines will override the codes entered by the user when the transaction is "split" at Validation time (even for 100% Federal grants), but without issuing an error. So the answer is yes and no – yes, it will prevent transactions from posting with the wrong Function code, but no, it will not result in an error being displayed to the user if the wrong Function code is entered like PAPR did. If you leave Expense fields on your Funding Lines blank, the codes entered by the user on the Accounting lines will carry through to the Posting lines.

How can I use the Funding Identification fields for draw calculations and reporting purposes?

In previous training it was mentioned that Funding Identification fields should be entered on FPRFLST, even though these fields are available on PPC too. Through meetings with different agencies, it has been determined that there are times when it may be more desirable to enter these fields on PPC for reporting purposes rather than on FPRFLST.

For example, suppose you desire to establish your Major Program with two Program codes, two Program Periods (for grant award periods "05" and "06"), but only one Funding Profile. In this case, if there is a variation in Funding Identification fields for the two Programs (or for the two Program Periods), you will not be able to enter them on the Funding Profile, since there is only one entry. You could establish a separate Funding Profile, but some agencies have opted instead to enter these fields on PPC. If your agency decides to do that, please be aware that there is a flag on the Major Program (MJPRG) table that must be set. Since this flag does not appear on the form, you will have to set this flag directly on the table itself.

Also, please be aware that week to week you will want to have a report that tells you how much to draw for each grant. Although statewide reports will be available for this purpose (as described in the "Federal Reimbursement Requests" section of this document), grants across the Commonwealth are set up so differently that it is very likely you will need a custom report. Be thinking about how you will identify draw amounts on this report. Most grants cannot use the Major Program Structure codes because they either break amounts down too far or summarize amounts too much. If this is the case for your grant, consider entering Funding Identification fields (such as External Account No.) for this purpose. Alternatives to consider include Subaccount or Site Location on PROG. If none of these fields will work for your purposes, please contact us to discuss other options.

REIMBURSABLE BUDGET (BGPDR)

How should I budget Overflow lines?

Typically you set up Overflow lines as “Active” and “Budgeting” on FPRFLST just like other lines in your profile. You will want to budget a high amount for them, unless you want to put a cap on overflow spending. In the training materials we are working on we’ve shown budgeting $100,000,000.00 on the overflow, essentially letting appropriation/allotment amounts control spending rather than the reimbursable budget.

CMIA SETUP (CMIA) TABLE

Who maintains this table?

The CMIA Setup (CMIA) table specifies the weighted average day of clearance for checks, which is only used for grants that reimburse costs according to the Average Clearance CMIA method (as specified on Federal funding lines). It was initially populated for all grants using Average Clearance, but going forward you will need to add entries for any new Major Programs or Program Periods for grants using this CMIA method. The Day of Clearance values for Fiscal Year 2007 are provided below. The Clearance % will always be 100%.

Department	Day of Clearance
025	6
030	4
035	11
040	5
075	9
079	9
094	3
095	5
112	6
183	11
375	6
410	5
415	4
500	7
502	5
520	7
523	2
525	7
527	5
530	5
531	4
540	6

Department	Day of Clearance
569	5
590	5
595	5
625	6
630	6
660	6
670	1
695	8
721	1
723	4
726	7
728	3
729	4
730	5
731	5
736	4
746	7
748	0
767	7
850	5
920	4

3 – Other Features and Functionality

NEGATIVE DRAW PREVENTION

How do I set up Letter of Credit codes to prevent negative document generation?

eMARS will use the Letter of Credit (LOC) data element to prevent negative draws. The LOC field appears on both the Program Period table and the Funding Line table. You indicate which of these locations is relevant to your grant structure in the General Options section of the Major Program setup (Federal Appropriation Setup field). ***If you set these up on the Funding Lines, enter Letter of Credit on Federal lines only.***

How does eMARS use the Letter of Credit code to control Negative Draw Prevention?

The Friday night offline reimbursement process will sort and sum all the reimbursable transactions on the Reimbursement Request table by Letter of Credit. It will move all the transactions with Letter of Credit codes that sum to zero or less back to the Ready for Reimbursement table, where they will be reintroduced to the following week's billing cycle.

Will everyone set this up the same way?

Not necessarily. Here is a quick review of draw setup considerations. Suppose you are the Grant Accountant in Department 1 (D01), and that you are managing the accounting of three grants for which reimbursement usually comes in one electronic transfer from the federal grantor. In addition to your department, two others (D02 and D03) are involved in carrying out the grants' activities. The grants are Grant1, Grant2, and Grant3. You are using Drawdown Group code DDG1 in the setup of these grants, and you are instructing the other departments to do the same.

The strategy for preventing negative drawdowns will depend on what the grantor will allow when you submit your reimbursement requests:

- **If the grantor permits a negative draw in one or more grants** to offset a positive draw in the other grants that comprise the overall request, then you and the other departments will assign the Drawdown Group code to each grant in the Letter of Credit field of either the Program Period record or the Funding Line record. For example:

DDG	Dept	Grant	LOC
DDG1	D01	Grant1	DDG1
DDG1	D01	Grant2	DDG1
DDG1	D01	Grant3	DDG1
DDG1	D02	Grant1	DDG1
DDG1	D02	Grant2	DDG1
DDG1	D02	Grant3	DDG1
DDG1	D03	Grant1	DDG1
DDG1	D03	Grant2	DDG1
DDG1	D03	Grant3	DDG1

Under this setup, the Friday night process will sum all the transactions in Drawdown Group DDG1. As long as they sum to a value greater than zero, they will result in the generation of Receivable and Cash Receipt documents. This is true regardless of whether one or two grants sum to zero or less or whether one to eight Department-Grant combinations sum to zero or less.

- **If the grantor does not permit a negative draw** to offset other positive draws, then you and the other departments will assign Letter of Credit code LOC1, LOC2, and LOC3 to Grant1, Grant2, and Grant3 respectively.

DDG	Dept	Grant	LOC
DDG1	D01	Grant1	LOC1
DDG1	D01	Grant2	LOC2
DDG1	D01	Grant3	LOC3
DDG1	D02	Grant1	LOC1
DDG1	D02	Grant2	LOC2
DDG1	D02	Grant3	LOC3
DDG1	D03	Grant1	LOC1
DDG1	D03	Grant2	LOC2
DDG1	D03	Grant3	LOC3

Under this setup, the Friday night process will develop separate totals for Grant1, Grant2, and Grant3. If any of them sum to zero or less, the Friday night process will prevent the applicable transactions from being included in the generation of Receivable and Cash Receipt documents. Those transactions will be re-introduced into the following week's billing cycle. Within a grant, however, one or two Department-Grant combinations could sum to zero or less while the transactions are still included in the generation of documents.

Are there other tips that will help me understand this functionality?

Here are some things you need to know about the application of Letter of Credit codes to your grant setup.

- **Where you put the LOC code in relation to where you told the system it could be found makes a difference.** You indicate where the offline billing process can find the code in the General Options section of the Major Program setup (Federal Appropriation Setup field). There are two choices: Program Period and Funding Line. If, for example, you indicate Program Period but place the code on the Funding Line, the summing process will not use it. As a result, the process could fail to prevent the negative draw that you need it to prevent. Conversely, a Friday night run could fail to produce the reimbursement documents that should have resulted from a proper setup.
- **If you choose "Funding Line," the specific funding lines to which you assign the LOC make a difference.** The code should be assigned to Funding Lines that are set up to create documents for the federal share (i.e., upon which federal customer codes are assigned). If in the Funding Profile setup, you assign the LOC to a Funding Line that addresses the state share or to a Federal Funding Line that does not generate documents, this could result in the failure to prevent a negative draw or the delay of a draw because of a mistaken negative draw prevention.
- **The combination of Drawdown Group and LOC makes a difference.** By definition a LOC code should not be used in combination with more than a single DDG code. Failure to conform to this rule could result in the creation of unusable Receivable and Cash Receipt documents or the failure to create documents that should have been created.

How does this compare to the way MARS handled Negative Draw Prevention?

The eMARS functionality is more flexible than MARS, which only allowed Negative Draw Prevention by Drawdown Group. Credits that would cause a draw to go negative in MARS were suspended on the Reductions to be Applied (REDA) table, so that they could be applied to future draw calculations.

There are several records on REDA in MARS, though most of them are for Projects that have been closed. There is no conversion planned to address these entries. Agencies that have significant dollar amounts on REDA for active projects have already been contacted regarding cleanup. If your agency has records out there that you believe should be applied to grants in eMARS, please contact the functional team for assistance.

ADVANCE FUNDING AND MANUAL DRAWS

What do I do if I receive grant funding in advance?

Refer to the answer to “What if the federal funds for my grant are provided in advance?” on page 11 for hints on setup, then follow the procedures in this section to record revenue.

How do I record a manual draw?

Create a Cash Receipt document to record a manual draw for a reimbursable grant or the receipt of advance funding for a grant. In both instances, use Event Type AR02 (Collect Earned Revenue) on the document.

Accounting lines on manually created Cash Receipts intended to record draws from grantors must contain programs that infer one-hundred percent federal funding profiles. This is necessary in order to get the federal revenue and associated cash receipt to post one-hundred percent to the (appropriate) federal fund.

Therefore, if you have to execute manual draws for a grant whose costs split between a federal and state fund, you will need two program, funding profile combinations something like the illustration below.

Program	Funding Profile	Profile Descripiton	Program / Profile Purpose
PROG1	75F25S	75% Federal / 25% State	Splits reimbursable costs
PROG2	100F	100% Federal	Records manual draws

Why do I have to use two Program/Funding Profile combinations for manual draws when the Reimbursement Process does not?

When the automated billing process builds the Receivable document, it constructs the posting line as well as the accounting line. Therefore, the automated billing process can control the Funding Priority and Funding Line contained in the Posting line. The generated Cash Receipt references the Receivable and, as a result, retrieves accounting details down the posting line. When you create a Cash Receipt document to record a manual draw, you have to let the front-end split process control the assignment of Funding Profiles and Funding Lines.

If I use two Program/Funding Profile combinations for one grant, how do I do my reporting?

Short of creating each grant as a separate Major Program Structure, you have at least a couple of choices. You could "smart-code" the Program, for example PROG1-A and PROG1-B. Alternatively, you might tie related programs together by using one of the two department-level Program Rollups (Program Group or Program Type).

FEDERAL REIMBURSEMENT REQUESTS

In MARS, my RE documents were generated one per sub-account – will this be true in eMARS?

MARS users were trained and encouraged to use customer codes (also known as program/provider codes) to identify the sub-accounts they used in Federal reimbursement request systems. This procedure resulted in the automated billing process's generation of a separate Receivable Document for each sub-account.

In eMARS, there are only five Federal Customer codes used in the setup of reimbursable funding structures. As a result, generated Receivable Documents may not be as helpful in facilitating reimbursement requests as they were in MARS.

How can I determine the amount to draw for each sub-account?

To compensate for this change, the Finance and Administration Cabinet will develop a standard report to facilitate reimbursement requests. This report will use the elements of the reimbursable funding setup: Drawdown Department, Drawdown Group, Major Program, Program, Program Period, Funding Profile, Funding Priority, and Funding Line.

For instances where you find the foregoing elements insufficient to structure a setup that equates to a sub-account, this report will also use the contents of the External Account No. field. This field appears on both the Program Period and the Funding Line table.

Therefore, it is important that you correctly identify which table will contain your External Account No. codes when you set up your Major Program, as determined by the Federal Appropriation Setup field. (Also, please read the answer to "How can I use the Funding Identification fields for draw calculations and reporting purposes?" on page 12.)

How does the approval process work when generated Receivable and Cash Receipt documents contain accounting lines for multiple departments?

In cases where generated documents contain lines for multiple departments, approvals will have to be applied by the accountants in the Division of Statewide Accounting Services, as is the case today.

Who has the authority to apply overrides to accounting documents?

Much the same as in MARS today, it depends on the severity of the error. Error severities of 5 or lower may be overridden in your department. Other errors may only be overridden by personnel of the Division of Statewide Accounting Services.

If a Program is "Inactive," can an override still be applied?

Yes, the error returned as the result of an inactive Program is error severity 3 and therefore may be overridden in your department.

POSTING CORRECTIONS (JV2E/JVC DOCUMENTS)

What is the difference between the JV2E and the JVC documents in eMARS?

The primary difference between them is that the Journal Voucher Correction (JV2E) document applies Front End split rules, while the Cost Accounting Journal Voucher (JVC) requires manual entry of any split of costs across Funding Lines. A second distinction is that offsetting entries (against Balance Sheet Accounts) must be manually entered on JVC documents.

When would I use each document to make corrections?

You should use the JV2E document most of the time, since Front End Split functionality will make sure that costs are split correctly. The JVC document should only be used in cases where it is important to manually control the amount applied to each Funding Line. Here are two scenarios where a JVC document might be required:

- **Costs were recorded against a Program using a Funding Profile that was not set up to split correctly.** If this happens, the cleanest way to correct it is to set up a new Program with a correct Funding Profile, then use a JV2E to move the costs. However, if you do not have this option and you must correct the costs recorded against the existing Program, you would correct your setup and use a JVC to redistribute the costs appropriately across the Funding Lines in your Funding Profile.
- **Rounding resulted in available budget on one Funding Line but not on the other.** It is possible that due to the rounding that is done in eMARS, you could have this situation. For example, you may run out of Federal funding but have a penny or two still available on your State Funding Line. This situation could prevent costs from being recorded against the next Funding Priority (or overflow) since there is still an available amount for the current Funding Priority. In this case, you would process a JVC to redistribute costs such that the available amount is appropriately distributed in the current Funding Priority.
- **Costs originally recorded to overflow priority need to be moved when more funding is received.** When a grant that is set up with an overflow priority (Funding Priority 99) runs out of federal funding, costs will be recorded against the overflow priority. If additional federal funds are received, a JVC would be used to move costs from the overflow (state) funds to the federally-funded Funding Priority.

What do I do if my JVC will not submit?

Because JVC documents require that you be more aware of your funding splits and offsetting entries than any other eMARS document, it is very possible that you will run into difficulties getting one to submit. Contact Statewide Accounting Services for further assistance in understanding this document before you attempt to process one.

4 – Contact Information

Should you have questions concerning any of this information, feel free to contact a Cost Accounting member of the eMARS Functional Team:

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